



Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Toby Wetsch **Phone #:** (406) 288-3281

(Signature)

(Date)

Chair, Board of Trustees: Patricia Bignell

(Signature)

(Date)

County Superintendant Vicki Harding

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

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20 Granite County

0419 Drummond Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
266	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
324	Title I - Schoolwide	FEDERAL	020 0419 3214	Federal
325	Title I - Schoolwide	FEDERAL	020 0419 3214	Federal
368	Miscellaneous Federal Grant thru OPI	FEDERAL		unknown
424	21st Century Community Learning	FEDERAL		84.287
426	21st Century Community Learning	FEDERAL	ELEM	84.287
427	21st Century Community Learning	FEDERAL	HS	84.287
428	21st Century Community Learning	FEDERAL	F1 Grant	84.287
660	Miscellaneous State Grant	STATE		State
670	Miscellaneous State Grant	STATE	FT Kindergarten	State
831	Miscellaneous State Grant	STATE	Public Lands Grant	State

Trustees' Financial Summary

FY2015-16

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20 Granite County

0419 Drummond Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	209,354.02	22,825.57		15,353.84
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,262.36			110.81
06	Other Current Assets (190-210)				913.12
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	480.88			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	213,097.26	22,825.57		16,377.77
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	2,098.90			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	2,098.90			
DEFERRED INFLOWS					
36	Deferred Inflows (680)				4,956.35
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	210,998.36	22,825.57		11,421.42
52	TOTAL FUND BALANCE/EQUITY	210,998.36	22,825.57		11,421.42
53	TOTAL LIABILITIES AND FUND BALANCE	213,097.26	22,825.57		16,377.77

Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

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20 Granite County

0419 Drummond Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		43,245.81	5,043.64	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			27,806.50	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		43,245.81	32,850.14	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)			18,154.75	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		43,245.81	14,695.39	
52	TOTAL FUND BALANCE/EQUITY		43,245.81	14,695.39	
53	TOTAL LIABILITIES AND FUND BALANCE		43,245.81	32,850.14	

Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				3,821.38
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				3,821.38
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				3,821.38
52	TOTAL FUND BALANCE/EQUITY				3,821.38
53	TOTAL LIABILITIES AND FUND BALANCE				3,821.38

Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

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20 Granite County

0419 Drummond Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,192.28	5,025.36		9,711.26
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	13,192.28	5,025.36		9,711.26
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	13,192.28	5,025.36		9,711.26
52	TOTAL FUND BALANCE/EQUITY	13,192.28	5,025.36		9,711.26
53	TOTAL LIABILITIES AND FUND BALANCE	13,192.28	5,025.36		9,711.26

Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

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20 Granite County

0419 Drummond Elem

Balance Sheet

	Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

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20 Granite County

0419 Drummond Elem

Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

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20 Granite County

0419 Drummond Elem

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

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20 Granite County

0419 Drummond Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	261,848.05	304,999.22
1112	District Levy - Personal Property	1,416.08	2,551.14
1114	District Levy - Pers Prop/Mobile Homes	1,193.54	1,957.31
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	22,293.79	0.00
1190	Penalties and Interest on Taxes	767.01	1,611.70
1510	Interest Earnings	349.09	996.21
1900	Other Revenue from Local Sources	4,631.80	55.89
3110	Direct State Aid	319,896.80	358,807.35
3111	Quality Educator	32,658.91	34,706.84
3112	At Risk Student	5,212.10	5,194.23
3113	Indian Education For All	2,162.40	2,317.68
3114	American Indian Achievement Gap	1,000.00	1,025.00
3115	State Spec Ed Allowable Cost Pymt to Districts	23,824.57	28,978.28
3116	Data For Achievement	1,590.00	2,220.00
3118	Natural Resource Development	2,279.64	4,028.19
3120	State Guaranteed Tax Base Aid	79,942.20	88,142.03
3444	State School Block Grant	57,521.95	57,521.95
3446	SB96 Block Grant Reimbursement	2,313.56	0.00
6100	Material Prior Period Revenue Adjustments	-930.04	-607.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		819,971.45	894,505.60

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	308,605.80	318,721.14
			2XX Personal Services - Employee Benefits	56,277.39	44,581.66
			3XX Purchased Professional and Technical Services	2,460.88	887.54
			4XX Purchased Property Services	2,073.64	892.90
			5XX Other Purchased Services	2,626.65	1,831.45
			6XX Supplies and Materials	43,467.50	40,613.54
			7XX Property and Equipment Acquisition	0.00	8,814.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	12,518.75	5,355.19
			2XX Personal Services - Employee Benefits	2,032.75	861.41
			6XX Supplies and Materials	269.64	286.35
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services	3,326.44	1,300.31

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FY2015-16

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20 Granite County

0419 Drummond Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	82.47	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	5,338.63	5,735.79
			2XX Personal Services - Employee Benefits	93.41	79.67
			3XX Purchased Professional and Technical Services	476.57	374.54
			5XX Other Purchased Services	62.30	15.22
			6XX Supplies and Materials	4,351.85	3,528.24
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	7,057.47	18,274.90
			2XX Personal Services - Employee Benefits	2,292.94	3,076.62
			3XX Purchased Professional and Technical Services	22,070.57	9,356.41
			5XX Other Purchased Services	5,687.81	5,825.48
			6XX Supplies and Materials	723.91	398.70
			810 Dues and Fees	1,920.50	2,399.50
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	42,794.84	70,577.79
			2XX Personal Services - Employee Benefits	9,892.78	9,926.44
			4XX Purchased Property Services	453.60	272.16
			5XX Other Purchased Services	5,826.18	5,354.68
			6XX Supplies and Materials	7,417.66	3,623.34
			810 Dues and Fees	291.00	102.50
		25XX Support Services - Business			
			1XX Personal Services - Salaries	14,749.35	15,290.10
			2XX Personal Services - Employee Benefits	2,868.99	4,180.31
			3XX Purchased Professional and Technical Services	0.00	650.00
			5XX Other Purchased Services	155.58	431.41
			6XX Supplies and Materials	2,547.04	3,002.59
			810 Dues and Fees	0.00	75.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	25,019.67	15,476.55
			2XX Personal Services - Employee Benefits	2,605.77	2,134.52
			3XX Purchased Professional and Technical Services	70.50	0.00
			4XX Purchased Property Services	48,046.60	54,120.64
			5XX Other Purchased Services	4,942.13	5,501.51
			6XX Supplies and Materials	7,729.54	28,252.83
			7XX Property and Equipment Acquisition	0.00	13,957.10
		27XX Student Transportation Services			
			5XX Other Purchased Services	1,285.00	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	1,291.98	54,284.50

Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280 Special Education - Local and State					
	1XXX Instruction					
			1XX Personal Services - Salaries	56,709.53	61,458.20	
			2XX Personal Services - Employee Benefits	11,572.90	9,498.16	
			6XX Supplies and Materials	35.96	344.88	
	221X Improvement of Instruction Services					
			5XX Other Purchased Services	42.77	0.00	
	62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	3,571.14	0.00	
	365 Indian Education for All - OTO & Ongoing					
	1XXX Instruction					
			6XX Supplies and Materials	0.00	80.06	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
			1XX Personal Services - Salaries	14,775.25	16,191.78	
			2XX Personal Services - Employee Benefits	2,628.74	2,861.42	
			4XX Purchased Property Services	0.00	453.24	
			5XX Other Purchased Services	15.25	4.86	
			6XX Supplies and Materials	2,349.39	5,303.85	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
			5XX Other Purchased Services	1,089.00	215.50	
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	150.00	225.00	
			2XX Personal Services - Employee Benefits	0.80	1.25	
			5XX Other Purchased Services	16.32	4,133.70	
			6XX Supplies and Materials	0.00	208.00	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
			5XX Other Purchased Services	3,972.92	3,885.81	
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	15,943.37	3,708.85	
			2XX Personal Services - Employee Benefits	72.78	24.35	
			5XX Other Purchased Services	0.00	819.60	
			6XX Supplies and Materials	903.34	1,796.91	
	910 Food Services					
	31XX Food Services					
			1XX Personal Services - Salaries	11,582.40	18,646.80	
			2XX Personal Services - Employee Benefits	3,382.10	4,602.33	
			4XX Purchased Property Services	1,216.88	495.00	
			5XX Other Purchased Services	0.00	227.21	
			6XX Supplies and Materials	343.83	622.83	



Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	702.90	226.94	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				792,883.65	896,461.06	

Schedule Of Changes Worksheet						Fund Code 01	
Beginning Fund Balance						214,879.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						894,505.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						896,461.06	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	1,925.70	(4b)	-1,925.70	
						-1,925.70	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						210,998.36	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	35,494.94	36,137.40
	1112 District Levy - Personal Property	190.60	335.56
	1114 District Levy - Pers Prop/Mobile Homes	170.76	250.03
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,762.40	0.00
	1190 Penalties and Interest on Taxes	107.58	216.82
	1510 Interest Earnings	16.75	57.11
	2220 County On-Schedule Trans Reimb	10,345.12	10,542.80
	3210 State On-Schedule Trans Reimb	10,345.13	10,542.81
	3444 State School Block Grant	2,415.06	2,415.06
	3446 SB96 Block Grant Reimbursement	339.47	0.00
	6100 Material Prior Period Revenue Adjustments	-132.76	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		62,055.05	60,497.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	2,125.65	1,161.08
			2XX Personal Services - Employee Benefits	399.23	419.77
		25XX Support Services - Business			
			1XX Personal Services - Salaries	5,495.27	1,406.00
			2XX Personal Services - Employee Benefits	1,414.45	775.90
		27XX Student Transportation Services			
			5XX Other Purchased Services	45,609.11	45,730.50
			6XX Supplies and Materials	5,237.82	3,421.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				60,281.53	52,914.61



Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	15,242.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,497.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	52,914.61	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,825.57	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	15,744.55	15,004.21
	1612 School Breakfast Program	2,487.00	1,688.25
	1632 Daily Adult Sales	4,401.30	4,024.30
	1634 Daily Ala Carte Sales	2,045.65	2,318.35
	3220 State Food Services Match	269.46	110.84
	4550 Federal Child Nutrition	42,340.08	38,080.83
	4552 Fresh Fruit And Vegetable	1,538.41	3,781.05
	6100 Material Prior Period Revenue Adjustments	0.00	5,760.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		68,826.45	70,768.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			5XX Other Purchased Services	0.00	67.85
			6XX Supplies and Materials	2,331.96	3,523.23
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	28,330.83	19,345.89
			2XX Personal Services - Employee Benefits	927.57	619.74
			4XX Purchased Property Services	1,360.99	751.40
			5XX Other Purchased Services	822.00	412.00
			6XX Supplies and Materials	38,634.38	30,302.70
			810 Dues and Fees	0.00	85.00
			8XX Other Expenditures	527.83	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				72,935.56	55,107.81



Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance						-4,239.58 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						70,768.81 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						55,107.81 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						11,421.42 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	14.99	46.15
	2240 County Retirement Distribution	87,343.10	97,817.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		87,358.09	97,863.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	49,512.03	50,894.36
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	1,873.13	724.23
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	880.89	946.30
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	1,402.09	2,821.86
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	6,678.28	11,009.70
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	2,953.94	2,475.01
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	4,289.72	2,040.38
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	8,670.73	9,546.81
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	4,466.08	0.00
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	849.07	0.00
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	656.46	728.99
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	0.00	945.30
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	778.84	831.13



Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	24.76	37.36	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	2,296.15	924.04	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	3,729.21	4,141.63	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>89,061.38</u>	<u>88,067.10</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					33,449.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					97,863.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					88,067.10	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					43,245.81	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
266	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,516.99
325	Title I - Schoolwide	
	4940 Schoolwide Program	77,766.75
426	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	36,153.76
427	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	13,846.24
428	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	11,968.00
660	Miscellaneous State Grant	
	1510 Interest Earnings	3.39
670	Miscellaneous State Grant	
	1510 Interest Earnings	21.98
831	Miscellaneous State Grant	
	3290 State - Other State Grants	412.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		151,689.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
266	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		1XX	Personal Services - Salaries		9,390.54
		2XX	Personal Services - Employee Benefits		2,126.45
			266 Subtotal		11,516.99
324	Title I - Schoolwide				
	494 Schoolwide Program				
	1XXX Instruction				
		1XX	Personal Services - Salaries		5,943.68
		2XX	Personal Services - Employee Benefits		1,707.82
			324 Subtotal		7,651.50
325	Title I - Schoolwide				
	494 Schoolwide Program				
	1XXX Instruction				
		1XX	Personal Services - Salaries		65,942.61
		2XX	Personal Services - Employee Benefits		18,110.45



Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			24XX Support Services - School Administration		
			3XX Purchased Professional and Technical Services		750.00
			325 Subtotal		84,803.06
368	Miscellaneous Federal Grant thru OPI				
	368 K-12 Education Data Systems				
		221X Improvement of Instruction Services			
		5XX Other Purchased Services			150.00
		368 Subtotal			150.00
424	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX Instruction			
		1XX Personal Services - Salaries			310.00
		2XX Personal Services - Employee Benefits			53.30
		5XX Other Purchased Services			410.08
		6XX Supplies and Materials			1,241.39
		424 Subtotal			2,014.77
426	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX Instruction			
		1XX Personal Services - Salaries			17,227.30
		2XX Personal Services - Employee Benefits			2,799.46
		5XX Other Purchased Services			5,290.68
		6XX Supplies and Materials			6,332.56
		426 Subtotal			31,650.00
427	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX Instruction			
		1XX Personal Services - Salaries			4,462.50
		2XX Personal Services - Employee Benefits			646.44
		3XX Purchased Professional and Technical Services			212.40
		5XX Other Purchased Services			1,717.93
		6XX Supplies and Materials			6,736.99
		427 Subtotal			13,776.26
428	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX Instruction			
		1XX Personal Services - Salaries			1,520.00
		2XX Personal Services - Employee Benefits			215.90
		5XX Other Purchased Services			1,476.08
		6XX Supplies and Materials			7,255.60



Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
		21XX	Support Services - Students		
		5XX	Other Purchased Services		1,500.00
		428	Subtotal		11,967.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					163,530.16

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					26,535.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					151,689.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					163,530.16 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					14,695.39 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
266 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,516.99	11,516.99	0.00
324 Title I - Schoolwide	0.00	7,651.50	-7,651.50
325 Title I - Schoolwide	77,766.75	84,803.06	-7,036.31
368 Miscellaneous Federal Grant thru OPI	0.00	150.00	-150.00
424 21st Century Community Learning	0.00	2,014.77	-2,014.77
426 21st Century Community Learning	36,153.76	31,650.00	4,503.76
427 21st Century Community Learning	13,846.24	13,776.26	69.98
428 21st Century Community Learning	11,968.00	11,967.58	0.42
660 Miscellaneous State Grant	3.39	0.00	3.39
670 Miscellaneous State Grant	21.98	0.00	21.98
831 Miscellaneous State Grant	412.84	0.00	412.84
Total	151,689.95	163,530.16	-11,840.21



Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	5300 Operating Transfers from Other Funds	702.90	226.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>702.90</u>	<u>226.94</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					3,594.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					226.94 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,821.38 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	12.98	43.25
	3281 State Technology Aid	757.01	821.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		769.99	865.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	12,327.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	865.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,192.28	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.09	13.79
	1900 Other Revenue from Local Sources	0.00	403.98
	1925 Innovative Education Payment	0.00	2.92
	3445 State Combined Fund School Block Grant	1,675.57	1,675.57
	3447 SB96 Combined Block Grant Reimbursement	467.76	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,145.42</u>	<u>2,096.26</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					2,929.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,096.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,025.36	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	52,091.33	53,394.14
	1112 District Levy - Personal Property	281.39	495.57
	1114 District Levy - Pers Prop/Mobile Homes	238.61	369.04
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	4,178.58	0.00
	1190 Penalties and Interest on Taxes	152.61	310.12
	1510 Interest Earnings	13.17	40.39
	3120 State Guaranteed Tax Base Aid	262.54	419.26
	6100 Material Prior Period Revenue Adjustments	-183.77	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		57,034.46	55,028.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	45,000.00	45,000.00
			850 Interest on Debt	10,790.00	9,440.00
			860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				56,090.00	54,740.00

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	9,422.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	55,028.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	54,740.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,711.26	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	48,211.65	51,090.18
XX	39X	1XXX	112 Certified Teacher Staff Salaries	14,775.25	16,114.61
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	359,363.35	388,434.29
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	2,452.75	2,758.80
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	370.69	0.00
XX	XXX	26XX	41X Energy Utility Services	24,506.10	24,354.17
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	1,291.98	54,284.50
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	16,783.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	16,783.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,594.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	24,167.81
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	71,301.24
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	61,458.20	0.00	0.00	0.00	0.00
280	1XXX	2XX	9,498.16	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	344.88	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			71,301.24	0.00	0.00	0.00	0.00

71,301.24

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	52,815.00	0.00	0.00	0.00	52,815.00
Land Improvements	98,085.00	0.00	0.00	0.00	98,085.00
*** Buildings	1,955,983.00	8,284.50	46,000.00	0.00	2,010,267.50
Machinery and Equipment	40,846.98	0.00	22,771.10	0.00	63,618.08
Totals at Historical Cost	2,147,729.98	8,284.50	68,771.10	0.00	2,224,785.58
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,147,729.98	8,284.50	68,771.10	0.00	2,224,785.58

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Unallocated	42,074.00	0.00	0.00
Total Depreciation for FY2016	42,074.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	9,180.37	3,557.56	0.00	0.00	12,737.93	0.00	12,737.93
Other Post Employment Benefits	8,431.77	5,260.35	0.00	0.00	13,692.12	0.00	13,692.12
Total Governmental Activity							
Non-bond Long-Term Liabilities	17,612.14	8,817.91	0.00	0.00	26,430.05	0.00	26,430.05
Bond(s)							
04/05/2011	300,000.00	0.00	45,000.00	0.00	255,000.00	45,000.00	210,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	300,000.00	0.00	45,000.00	0.00	255,000.00	45,000.00	210,000.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0419-67186750

**** Recalculated ****

20 Granite County

0419 Drummond Elem

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	93,902.77	12,575.14	0.00	106,477.91
Net Pension - TRS	310,727.20	148,975.78	0.00	459,702.98